

Burr	Hastings (WA)	Petri
Burton	Hayes	Pombo
Buyer	Hayworth	Porter
Callahan	Hefley	Portman
Calvert	Heineman	Pryce
Camp	Henger	Quillen
Canady	Hilleary	Quinn
Castle	Hobson	Radanovich
Chabot	Hoekstra	Ramstad
Chambliss	Hoke	Regula
Christensen	Horn	Riggs
Chrysler	Hostettler	Roberts
Clinger	Houghton	Rogers
Coble	Hunter	Rohrabacher
Coburn	Hutchinson	Ros-Lehtinen
Collins (GA)	Inglis	Rose
Combest	Istook	Roth
Condit	Johnson (CT)	Roukema
Cooley	Johnson, Sam	Royce
Cox	Jones	Salmon
Cramer	Kasich	Sanford
Crane	Kelly	Saxton
Crapo	Kim	Scarborough
Creameans	King	Schaefer
Cubin	Kingston	Schiff
Cunningham	Klug	Seastrand
Danner	Knollenberg	Sensenbrenner
Davis	Kolbe	Shadegg
Deal	LaHood	Shaw
DeLay	Largent	Shays
Diaz-Balart	Latham	Shuster
Dickey	LaTourette	Sisisky
Doolittle	Laughlin	Skeen
Dornan	Lazio	Skelton
Dreier	Leach	Smith (MI)
Duncan	Lewis (CA)	Smith (NJ)
Dunn	Lewis (KY)	Smith (TX)
Ehlers	Lightfoot	Smith (WA)
Ehrlich	Linder	Solomon
Emerson	Livingston	Souder
English	LoBiondo	Spence
Ensign	Longley	Stearns
Everett	Lucas	Stockman
Ewing	Manzullo	Stump
Fawell	Martini	Talent
Fields (TX)	McCollum	Tate
Flanagan	McCrery	Tauzin
Foley	McDade	Taylor (NC)
Fowler	McHugh	Thomas
Fox	McInnis	Thornberry
Franks (CT)	McIntosh	Tiahrt
Franks (NJ)	McKeon	Torkildsen
Frelinghuysen	Metcalf	Upton
Frisa	Meyers	Vucanovich
Funderburk	Mica	Waldholtz
Galleghy	Miller (FL)	Walker
Ganske	Molinari	Walsh
Gekas	Montgomery	Wamp
Geren	Moorhead	Watts (OK)
Gilchrest	Morella	Weldon (FL)
Gillmor	Myers	Weldon (PA)
Gilman	Myrick	Weller
Goodlatte	Nethercutt	White
Goodling	Neumann	Whitfield
Goss	Ney	Wicker
Graham	Norwood	Wolf
Greenwood	Nussle	Young (AK)
Gutknecht	Oxley	Young (FL)
Hall (TX)	Packard	Zeliff
Hancock	Parker	Zimmer
Hansen	Paxon	
Hastert	Peterson (MN)	

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Abercrombie	Conyers	Frank (MA)
Ackerman	Costello	Frost
Andrews	Coyne	Furse
Baldacci	de la Garza	Gejdenson
Barcia	DeFazio	Gephardt
Barrett (WI)	DeLauro	Gonzalez
Becerra	Dellums	Gordon
Beilenson	Deutsch	Green
Bentsen	Dingell	Gutierrez
Berman	Dixon	Hall (OH)
Bishop	Doggett	Hamilton
Bonior	Dooley	Harman
Borski	Doyle	Hastings (FL)
Boucher	Durbin	Hefner
Brown (CA)	Edwards	Hilliard
Brown (OH)	Engel	Hinchey
Bryant (TX)	Eshoo	Holden
Cardin	Evans	Hoyer
Chapman	Farr	Jackson-Lee
Clay	Fattah	Jacobs
Clayton	Fazio	Jefferson
Clement	Fields (LA)	Johnson (SD)
Clyburn	Filner	Johnson, E. B.
Coleman	Flake	Johnston
Collins (IL)	Foglietta	Kanjorski
Collins (MI)	Ford	Kaptur

Kennedy (MA)	Mollohan	Slaughter
Kennedy (RI)	Moran	Spratt
Kennelly	Murtha	Stark
Kildee	Nadler	Stenholm
Klecza	Neal	Stokes
Klink	Oberstar	Studds
LaFalce	Obey	Tanner
Lantos	Oliver	Taylor (MS)
Levin	Ortiz	Tejeda
Lewis (GA)	Orton	Thompson
Lincoln	Owens	Thornton
Lipinski	Pallone	Thurman
Lofgren	Pastor	Torres
Lowe	Payne (NJ)	Torricelli
Luther	Payne (VA)	Towns
Maloney	Pelosi	Trafigant
Manton	Peterson (FL)	Tucker
Markey	Pickett	Velazquez
Martinez	Poshard	Vento
Masara	Rahall	Visclosky
Matsui	Rangel	Volkmer
McCarthy	Reed	Ward
McDermott	Richardson	Waters
McHale	Rivers	Watt (NC)
McKinney	Roemer	Waxman
McNulty	Roybal-Allard	Williams
Meehan	Rush	Wilson
Meek	Sabo	Wise
Menendez	Sanders	Woolsey
Mfume	Sawyer	Wyden
Miller (CA)	Schroeder	Wynn
Mineta	Schumer	Yates
Minge	Scott	
Mink	Skaggs	

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Brown (FL)	Gibbons	Pomeroy
Chenoweth	Gunderson	Reynolds
Dicks	Hyde	Serrano
Forbes	Moakley	Stupak

So the resolution was agreed to.
A motion to reconsider the vote whereby said resolution was agreed to was, by unanimous consent, laid on the table.

53.8 SELF-EMPLOYED HEALTH PREMIUM DEDUCTION

Mr. ARCHER, pursuant to House Resolution 121, called up the following conference report (Rept. No. 104-92):

The committee of conference on the disagreeing votes of the two Houses on the amendment of the Senate to the bill (H.R. 831), to amend the Internal Revenue Code of 1986 to permanently extend the deduction for the health insurance costs of self-employed individuals, to repeal the provision permitting nonrecognition of gain on sales and exchanges effectuating policies of the Federal Communications Commission, and for other purposes, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the House recede from its disagreement to the amendment of the Senate and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment, insert the following:

SECTION 1. PERMANENT EXTENSION AND INCREASE OF DEDUCTION FOR HEALTH INSURANCE COSTS OF SELF-EMPLOYED INDIVIDUALS.

(a) PERMANENT EXTENSION.—Subsection (l) of section 162 of the Internal Revenue Code of 1986 (relating to special rules for health insurance costs of self-employed individuals) is amended by striking paragraph (6).

(b) INCREASE IN DEDUCTION.—Paragraph (1) of section 162(l) of the Internal Revenue Code of 1986 is amended by striking “25 percent” and inserting “30 percent”.

(c) EFFECTIVE DATES.—

(1) EXTENSION.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 1993.

(2) INCREASE.—The amendment made by subsection (b) shall apply to taxable years beginning after December 31, 1994.

SEC. 2. REPEAL OF NONRECOGNITION ON FCC CERTIFIED SALES AND EXCHANGES.

(a) IN GENERAL.—Subchapter O of chapter 1 of the Internal Revenue Code of 1986 is amended by striking part V (relating to changes to effectuate FCC policy).

(b) CONFORMING AMENDMENTS.—Sections 1245(b)(5) and 1250(d)(5) of the Internal Revenue Code of 1986 are each amended—

(1) by striking “section 1071 (relating to gain from sale or exchange to effectuate policies of FCC) or”, and

(2) by striking “1071 AND” in the heading thereof.

(c) CLERICAL AMENDMENT.—The table of parts for such subchapter O is amended by striking the item relating to part V.

(d) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by this section shall apply to—

(A) sales and exchanges on or after January 17, 1995, and

(B) sales and exchanges before such date if the FCC tax certificate with respect to such sale or exchange is issued on or after such date.

(2) BINDING CONTRACTS.—

(A) IN GENERAL.—The amendments made by this section shall not apply to any sale or exchange pursuant to a written contract which was binding on January 16, 1995, and at all times thereafter before the sale or exchange, if the FCC tax certificate with respect to such sale or exchange was applied for, or issued, on or before such date.

(B) SALES CONTINGENT ON ISSUANCE OF CERTIFICATE.—

(i) IN GENERAL.—A contract shall be treated as not binding for purposes of subparagraph (A) if the sale or exchange pursuant to such contract, or the material terms of such contract, were contingent, at any time on January 16, 1995, on the issuance of an FCC tax certificate. The preceding sentence shall not apply if the FCC tax certificate for such sale or exchange is issued on or before January 16, 1995.

(ii) MATERIAL TERMS.—For purposes of clause (i), the material terms of a contract shall not be treated as contingent on the issuance of an FCC tax certificate solely because such terms provide that the sales price would, if such certificate were not issued, be increased by an amount not greater than 10 percent of the sales price otherwise provided in the contract.

(3) FCC TAX CERTIFICATE.—For purposes of this subsection, the term “FCC tax certificate” means any certificate of the Federal Communications Commission for the effectuation of section 1071 of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of this Act).

SEC. 3. SPECIAL RULES RELATING TO INVOLUNTARY CONVERSIONS.

(a) REPLACEMENT PROPERTY ACQUIRED BY CORPORATIONS FROM RELATED PERSONS.—

(1) IN GENERAL.—Section 1033 of the Internal Revenue Code of 1986 (relating to involuntary conversions) is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

“(i) NONRECOGNITION NOT TO APPLY IF CORPORATION ACQUIRES REPLACEMENT PROPERTY FROM RELATED PERSON.—

“(1) IN GENERAL.—In the case of—

“(A) a C corporation, or

“(B) a partnership in which 1 or more C corporations own, directly or indirectly (determined in accordance with section 707(b)(3)), more than 50 percent of the capital interest, or profits interest, in such partnership at the time of the involuntary conversion,

subsection (a) shall not apply if the replacement property or stock is acquired from a related person. The preceding sentence shall

not apply to the extent that the related person acquired the replacement property or stock from an unrelated person during the period described in subsection (a)(2)(B).

"(2) RELATED PERSON.—For purposes of this subsection, a person is related to another person if the person bears a relationship to the other person described in section 267(b) or 707(b)(1)."

(2) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply to involuntary conversions occurring on or after February 6, 1995.

(b) APPLICATION OF SECTION 1033 TO CERTAIN SALES REQUIRED FOR MICROWAVE RELOCATION.—

(1) IN GENERAL.—Section 1033 of the Internal Revenue Code of 1986 (relating to involuntary conversions), as amended by subsection (a), is amended by redesignating subsection (j) as subsection (k) and by inserting after subsection (i) the following new subsection:

"(j) SALES OR EXCHANGES TO IMPLEMENT MICROWAVE RELOCATION POLICY.—

"(1) IN GENERAL.—For purposes of this subtitle, if a taxpayer elects the application of this subsection to a qualified sale or exchange, such sale or exchange shall be treated as an involuntary conversion to which this section applies.

"(2) QUALIFIED SALE OR EXCHANGE.—For purposes of paragraph (1), the term 'qualified sale or exchange' means a sale or exchange before January 1, 2000, which is certified by the Federal Communications Commission as having been made by a taxpayer in connection with the relocation of the taxpayer from the 1850–1990MHz spectrum by reason of the Federal Communications Commission's reallocation of that spectrum for use for personal communications services. The Commission shall transmit copies of certifications under this paragraph to the Secretary."

(2) EFFECTIVE DATE.—The amendment made by paragraph (1) shall apply to sales or exchanges after March 14, 1995.

SEC. 4. DENIAL OF EARNED INCOME CREDIT FOR INDIVIDUALS HAVING EXCESSIVE INVESTMENT INCOME.

(a) IN GENERAL.—Section 32 of the Internal Revenue Code of 1986 is amended by redesignating subsections (i) and (j) as subsections (j) and (k), respectively, and by inserting after subsection (h) the following new subsection:

"(i) DENIAL OF CREDIT FOR INDIVIDUALS HAVING EXCESSIVE INVESTMENT INCOME.—

"(1) IN GENERAL.—No credit shall be allowed under subsection (a) for the taxable year if the aggregate amount of disqualified income of the taxpayer for the taxable year exceeds \$2,350.

"(2) DISQUALIFIED INCOME.—For purposes of paragraph (1), the term 'disqualified income' means—

"(A) interest or dividends to the extent includible in gross income for the taxable year,

"(B) interest received or accrued during the taxable year which is exempt from tax imposed by this chapter, and

"(C) the excess (if any) of—

"(i) gross income from rents or royalties not derived in the ordinary course of a trade or business, over

"(ii) the sum of—

"(I) the deductions (other than interest) which are clearly and directly allocable to such gross income, plus

"(II) interest deductions properly allocable to such gross income."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1995.

SEC. 5. EXTENSION OF SPECIAL RULE FOR CERTAIN GROUP HEALTH PLANS.

Section 13442(b) of the Omnibus Budget Reconciliation Act of 1993 (Public Law 103-

66) is amended by striking "May 12, 1995" and inserting "December 31, 1995".

SEC. 6. STUDY OF EXPATRIATION TAX.

(a) IN GENERAL.—The staff of the Joint Committee on Taxation shall conduct a study of the issues presented by any proposals to affect the taxation of expatriation, including an evaluation of—

(1) the effectiveness and enforceability of current law with respect to the tax treatment of expatriation,

(2) the current level of expatriation for tax avoidance purposes,

(3) any restrictions imposed by any constitutional requirement that the Federal income tax apply only to realized gains,

(4) the application of international human rights principles to taxation of expatriation,

(5) the possible effects of any such proposals on the free flow of capital into the United States,

(6) the impact of any such proposals on existing tax treaties and future treaty negotiations,

(7) the operation of any such proposals in the case of interests in trusts,

(8) the problems of potential double taxation in any such proposals,

(9) the impact of any such proposals on the trade policy objectives of the United States,

(10) the administrability of such proposals, and

(11) possible problems associated with existing law, including estate and gift tax provisions.

(b) REPORT.—The Chief of Staff of the Joint Committee on Taxation shall, not later than June 1, 1995, report the results of the study conducted under subsection (a) to the Chairmen of the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.

And the Senate agree to the same.

BILL ARCHER,
PHILIP CRANE,
WM. THOMAS,
CHARLES B. RANGEL,

Managers on the Part of the House.

BOB PACKWOOD,
BOB DOLE,
BILL ROTH,
JOHN H. CHAFEE,
CHUCK GRASSLEY,
DANIEL PATRICK MOYNIHAN,
MAX BAUCUS,
CAROL MOSELEY-BRAUN,

Managers on the Part of the Senate.

When said conference report was considered.

After debate,

On motion of Mr. ARCHER, the previous question was ordered on the conference report to its adoption or rejection and, under the operation thereof, the conference report was agreed to.

A motion to reconsider the vote whereby said conference report was agreed to was, by unanimous consent, laid on the table.

Ordered, That the Clerk notify the Senate thereof.

¶53.9 ROBERT H. MICHEL ROOMS

On motion of Mr. THOMAS, by unanimous consent, the Committee on House Oversight was discharged from the further consideration of the following resolution (H. Res. 65):

Whereas, at the end of the One Hundred Third Congress, Representative Robert H. Michel retired after 38 years of distinguished service in the House of Representatives, including service as the Republican leader beginning in 1981, the longest tenure of any

Representative in that position: Now, therefore, be it

Resolved, That the rooms numbered H-230, H-231, and H-232 in the House of Representatives wing of the Capitol are named in honor of former Representative Robert H. Michel.

When said resolution was considered.

Mr. THOMAS submitted the following amendment which was agreed to:

Strike out all after the resolving clause and insert: That the rooms numbered H-230, H-231, and H-232 in the House of Representatives wing of the Capitol shall be known and designated as the "Robert H. Michel Rooms".

The resolution, as amended, was agreed to.

Mr. THOMAS submitted the following amendment to the preamble, which was agreed to:

Amend the preamble by striking out "beginning in 1981" and inserting in lieu thereof "for 14 years".

By unanimous consent, the title was amended so as to read: "Resolution designating certain rooms in the House of Representatives wing of the Capitol as the 'Robert H. Michel Rooms'."

A motion to reconsider the votes whereby said resolution, as amended, was agreed to and the preamble and the title were amended was, by unanimous consent, laid on the table.

¶53.10 PERMISSION TO FILE CONFERENCE REPORT

On motion of Mr. LIVINGSTON, by unanimous consent, the managers on the part of the House were granted permission until midnight, Friday, March 31, 1995, to file a conference report on the bill (H.R. 889) making emergency supplemental appropriations and rescissions to preserve and enhance the military readiness of the Department of Defense for the fiscal year ending September 30, 1995, and for other purposes; together with a statement thereon, for printing in the Record under the rule.

¶53.11 PERMISSION TO FILE REPORT

On motion of Mr. LIVINGSTON, by unanimous consent, the Committee on Science was granted permission until 5 o'clock p.m. today to file a report (Rept. No. 104-95) on the bill (H.R. 655) to authorize the hydrogen research, development, and demonstration programs of the Department of Energy, and for other purposes.

¶53.12 ADJOURNMENT OVER

On motion of Mr. ARMEY, by unanimous consent,

Ordered, That when the House adjourns today, it adjourn to meet at 12:30 p.m. on Monday, April 3, 1995.

¶53.13 CALENDAR WEDNESDAY BUSINESS DISPENSED WITH

On motion of Mr. ARMEY, by unanimous consent,

Ordered, That business in order for consideration on Wednesday, April 5, 1995, under clause 7, rule XXIV, the Calendar Wednesday rule, be dispensed with.